



MAGNOLIA PUBLIC SCHOOLS

Board Of Directors

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| Board Agenda Item # | II D |
| Date: | March 10, 2016 |
| To: | MPS Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Oswaldo Diaz, Chief Financial Officer |
| RE: | Approval of 2015-16 Second Interim Financial Report for Magnolia Science Academies (MSA) 1-8 |

Proposed Board Recommendation

I move that the MPS Board of Directors approves the 2015-16 Second Interim Financial Reports for MSA 1-8, as presented.

Background

The Second Interim report is part of an ongoing series of state-required reports for the 2015-16 fiscal year. Pursuant to Education Code Section 42100 and by Education Code Section 1628, Charter schools must submit the completed Second Interim Report forms to their authorizing agencies by March 15, 2016. Magnolia Public Schools have submitted the Second Interim Report to the regulatory entities in accordance with the dates established by Education Code.

Second Interim reports are based on the financial statements for the period ended January 31, 2016.

Budget Implications

There are no budget implications.

Attachments

2015-16 Second Interim Report for MSA 1-8

Name of Staff Originator:

Oswaldo Diaz, Chief Financial Officer

MAGNOLIA PUBLIC SCHOOLS



MSA-1 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|---|---------------------|-----------------------|--|------------------------------------|
| 1845401 | MAGNOLIA SCIENCE ACADEMY | | | | 0.00 |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | | | | | |
| | ASSETS | Object Codes | Resource Codes | | AS OF 6/30/16 |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | - |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | - |
| | b) In Banks | 9120 | | | 799,754.00 |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 798,187.00 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | 39,035.00 |
| | Other Current Assets | 9340 | | | - |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | 4,083,867.00 |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | (604,415.63) |
| | f) Equipment | 9440 | | | 374,818.00 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (55,973.37) |
| | h) Work in Progress | 9450 | | | - |
| | TOTAL ASSETS | | | | 5,435,272.00 |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 52,059.22 |
| | Due to Grantor Governments | 9590 | | | - |
| | Current Loans | 9640 | | | - |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | 2,800,000.00 |
| | TOTAL LIABILITIES | | | | 2,852,059.22 |
| | NET POSITION, June 30 | | | | 2,583,212.78 |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | 0.00 |

| | | | | | | |
|--|----|---|-------------|------|------------------------------------|--|
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 51,193.00 | 80,223.00 |
| | | TOTAL REVENUES | | | 3,288,506.00 | 7,084,413.00 |
| | | Expes by Sub-object | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 968,230.00 | 1,813,393.00 |
| | | Librarians | 1200 | 2420 | - | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | - | - |
| | | Pupil Support Salaries | 1200 | 3140 | - | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 203,854.00 | 378,034.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 1,172,084.00 | 2,191,427.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | - | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | - | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 86,092.00 | 164,213.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | - | - |
| | | Classified Food Services Salaries | 2200 | 3700 | - | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | - | - |
| | | Other Classified | 2900 | 2100 | 146,296.00 | 217,699.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 232,388.00 | 381,912.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 125,884.33 | 229,774.41 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 103,989.97 | 190,136.97 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tech | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 21,894.36 | 39,637.43 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | - | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | - | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | - | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | - | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | - | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | - | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | - | - |
| | | EE Ben - PERS - Certificated | | | 10,874.04 | 23,360.66 |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | - | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | - | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | 4,028.47 | 10,044.52 |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | - | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | - | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | 6,845.57 | 13,316.14 |
| | | EE Ben - PERS - Classified | | | - | - |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | - | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | - | - |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |

| | | | | | | |
|--|--|--|------|------|--|------------|
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Certificated | | | | - |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | | - |
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | | 33,920.12 |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | | 12,566.27 |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | | 21,353.85 |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | | - |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | | - |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision & | 3302 | 2100 | | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Adm | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | | 154,270.84 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | | 127,439.37 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | | 26,831.46 |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | | 30,587.13 |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv ar | 3402 | 2100 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administratio | 3402 | 2700 | | 11,331.51 |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admin | 3402 | 2100 | | 19,255.62 |

| | | | | | | |
|--|--|--|------|------|-------------------|-------------------|
| | | EE Ben - Unemployment Insurance - Certificated | | | 15,854.81 | 29,073.42 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 13,097.27 | 24,058.08 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 2,757.54 | 5,015.34 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 3,143.52 | 5,066.78 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - School Administration | 3502 | 2700 | 1,164.57 | 2,178.60 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admin | 3502 | 2100 | 1,978.95 | 2,888.19 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 14,650.41 | 28,488.55 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 12,102.34 | 23,574.11 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 2,548.06 | 4,914.44 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 2,904.72 | 4,965.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | - | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervisi | 3602 | 2100 | - | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 1,076.10 | 2,135.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | - | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | - | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | - | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | 1,828.62 | 2,830.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | - | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | - | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | - | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | - | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | - | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | - | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | - | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | - | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | - | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | - | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | 4,406.37 | 12,773.56 |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | 3,640.00 | 10,570.00 |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | 766.37 | 2,203.56 |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Sen | 3901 | 3110 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administration | 3901 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | 874.00 | 2,226.00 |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision an | 3902 | 2100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | 324.00 | 957.00 |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Oper | 3902 | 8100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | 550.00 | 1,269.00 |
| | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | 397,370.29 | 707,075.22 |

| | | | | | | |
|--|----|--|-----------|------|---------------------|---------------------|
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 178,514.00 | 250,000.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | 961.00 | 26,000.00 |
| | | Materials and Supplies | 4300 | 1000 | 31,567.00 | 164,000.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 16,359.00 | 90,000.00 |
| | | Other Supplies | 4300 | 2700 | | - |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 113,354.00 | 407,385.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 340,755.00 | 937,385.00 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | - | - |
| | | Travel and Conference | 5200 | 2700 | 4,474.00 | 40,268.00 |
| | | Due and Memberships | 5300 | 7200 | 7,250.00 | 7,854.00 |
| | | Insurance | 5400 | 7200 | 20,345.00 | 27,127.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | 54,039.00 | 83,400.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 309,475.00 | 566,660.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 892,214.00 | 1,644,122.00 |
| | | Communications | 5900 | 8100 | 10,781.00 | 15,567.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 1,298,578.00 | 2,384,998.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 76,567.00 |
| | | TOTAL DEPRECIATION | | | - | 76,567.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruccion Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | - | - |
| | | Payments to JPAs | 7143 | | - | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only) | 5800 | 8100 | 23,876.00 | 49,054.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 3,465,051.29 | 6,728,418.22 |
| | | CHECK: DETAILS OF REVENUE = TOTAL REVENUE- SUMMARY; SHOULD BE ZERO | | | - | - |
| | X | CHECK: DETAILS OF EXPESES = TOTAL EXPENSES - SUMMARY; SHOULD BE ZERO ; OR \$ IN OTHER FINANCING USES | | | - | - |

MAGNOLIA PUBLIC SCHOOLS



MSA-2 2015-16 SECOND INTERIM REPORT

| | | | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | |
|--|---|--------------------------------|-------------------------|---|-----------------------------|
| fund center (lookup) | | | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | Object Codes | Function Codes |
| | | | | | |
| | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary- -See details below) | | | | | |
| 1) | Revenue Limit Sources | | 8010-8099 | 1,898,346.00 | 4,160,904.00 |
| 2) | Federal Revenues | | 8100-8299 | 111,056.00 | 299,871.00 |
| 3) | Other State Revenues | | 8300-8599 | 415,064.00 | 638,467.00 |
| 4) | Other Local Revenues | | 8600-8799 | 75,532.00 | 132,137.00 |
| 5) | TOTAL REVENUES | | | 2,499,998.00 | 5,231,379.00 |
| B. EXPENSES | | | | | |
| 1) | Certificated Salaries | | 1000-1999 | 952,849.00 | 1,671,992.00 |
| 2) | Classified Salaries | | 2000-2999 | 148,445.00 | 293,307.00 |
| 3) | Employee Benefits | | 3000-3999 | 321,903.55 | 547,301.50 |
| 4) | Books & Supplies | | 4000-4999 | 351,600.00 | 527,654.00 |
| 5) | Services and Other Operating Expenses | | 5000-5999 | 852,949.00 | 1,731,948.00 |
| 6) | Depreciation | | 6000-6999 | - | 56,186.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | | 7100-7299, 7400-7499 | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 19,350.00 | 41,609.00 |
| 9) | TOTAL EXPENSES | | | 2,647,096.55 | 4,869,997.50 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | (147,098.55) | 361,381.50 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) | Interfund Transfers | | | | |
| | a) | Transfers In | 8900-8929 | | |
| | b) | Transfers Out | 7600-7629 | | |
| 2) | Other Sources/Uses | | | | |
| | a) | Sources | 8930-8979 | | - |
| | b) | Uses | 7630-7699 | | - |
| 3) | Contributions | | 8980-8999 | - | - |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | (147,098.55) | 361,381.50 |
| F. NET POSITION | | | | | |
| 1) | Beginning Net Position | | | | |
| | a) | As of June 30,2015 - Unaudited | 9791 | 987,699.99 | 987,699.99 |

| | | | | | | |
|--|----|--|-------------|------|--------------------------------|------------------------------------|
| | | From JPAs | 8793 | 6500 | | |
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 75,532.00 | 132,137.00 |
| | | TOTAL REVENUES | | | 2,499,998.00 | 5,231,379.00 |
| | | Expeses by Sub-object | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 818,758.00 | 1,437,394.00 |
| | | Librarians | 1200 | 2420 | | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | | - |
| | | Pupil Support Salaries | 1200 | 3140 | | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 134,091.00 | 234,598.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 952,849.00 | 1,671,992.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 75,042.00 | 166,021.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | | - |
| | | Classified Food Services Salaries | 2200 | 3700 | | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | | - |
| | | Other Classified | 2900 | 2100 | 73,403.00 | 127,286.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 148,445.00 | 293,307.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 101,192.32 | 177,001.47 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 86,951.89 | 152,166.31 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tec | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 14,240.43 | 24,835.16 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | | - |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | | - |
| | | EE Ben - PERS - Classified | | | 12,517.83 | 23,020.00 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | - | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 6,328.02 | 13,030.00 |

| | | | | | | |
|--|--|--|------|------|------------|------------|
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | - | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | 6,189.81 | 9,990.00 |
| | | | | | | |
| | | EE Ben - OASDI Reg - Certificated | | | - | - |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | | - |
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | 24,343.33 | 47,754.00 |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | - | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 12,306.05 | 27,030.00 |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | - | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | 12,037.28 | 20,724.00 |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision & | 3302 | 2100 | - | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr | 3302 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | 150,126.35 | 229,703.94 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 128,999.61 | 197,474.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 21,126.74 | 32,229.94 |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | 23,388.29 | 40,296.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv ar | 3402 | 2100 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administratio | 3402 | 2700 | 11,823.26 | 22,809.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | - | - |

| | | | | | | |
|--|--|--|------|------|-----------------|------------------|
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admin | 3402 | 2100 | 11,565.03 | 17,487.00 |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Certificated | | | 603.18 | 832.21 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 518.30 | 715.44 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 84.88 | 116.77 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 93.97 | 146.00 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - School Administration | 3502 | 2700 | 47.50 | 83.00 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admin | 3502 | 2100 | 46.47 | 63.00 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 8,339.12 | 21,735.77 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 7,165.59 | 18,686.00 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 1,173.53 | 3,049.77 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 1,299.16 | 3,813.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | - | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervis | 3602 | 2100 | - | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 656.75 | 2,158.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | - | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | - | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | - | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | 642.41 | 1,655.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | - | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | - | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | - | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | - | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | - | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | - | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | - | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | - | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | - | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | - | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | - | 2,552.11 |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | - | 2,194.00 |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | - | 358.11 |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv | 3901 | 3110 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administration | 3901 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | - | 447.00 |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision ar | 3902 | 2100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | - | 253.00 |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | - | - |

| | | | | | | |
|--|----|---|-----------|------|--------------|--------------|
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera | 3902 | 8100 | | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | | 194.00 |
| | | TOTAL EMPLOYEE BENEFITS | | | 321,903.55 | 547,301.50 |
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 237,884.00 | 260,701.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | 4,438.00 | 28,624.00 |
| | | Materials and Supplies | 4300 | 1000 | 60,984.00 | 95,787.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 22,923.00 | 42,834.00 |
| | | Other Supplies | 4300 | 2700 | | - |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 25,371.00 | 99,708.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 351,600.00 | 527,654.00 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | | - |
| | | Travel and Conference | 5200 | 2700 | 5,106.00 | 38,952.00 |
| | | Due and Memberships | 5300 | 7200 | 5,368.00 | 6,000.00 |
| | | Insurance | 5400 | 7200 | 11,179.00 | 22,357.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | | 8,400.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 5,875.00 | 160,006.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 823,005.00 | 1,485,811.00 |
| | | Communications | 5900 | 8100 | 2,416.00 | 10,422.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 852,949.00 | 1,731,948.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 56,186.00 |
| | | TOTAL DEPRECIATION | | | - | 56,186.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruction Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only) | 5800 | 8100 | 19,350.00 | 41,609.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 2,647,096.55 | 4,869,997.50 |

MAGNOLIA PUBLIC SCHOOLS



MSA-3 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|---|---------------------|---------------------------|--|--|
| 1846401 | MAGNOLIA SCIENCE ACADEMY 3 | | | | - |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | ASSETS | Object Codes | Resource Codes | | AS OF 6/30/16 |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | 350,433.00 |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | - |
| | b) In Banks | 9120 | | | - |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 534,571.00 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | - |
| | Other Current Assets | 9340 | | | 282,336.00 |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | - |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | - |
| | f) Equipment | 9440 | | | 213,865.00 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (156,499.00) |
| | h) Work in Progress | 9450 | | | - |
| | | | | | |
| | TOTAL ASSETS | | | | 1,224,706.00 |
| | | | | | |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 218,537.75 |
| | Due to Grantor Governments | 9590 | | | - |
| | Current Loans | 9640 | | | - |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | - |
| | | | | | |
| | TOTAL LIABILITIES | | | | 218,537.75 |
| | | | | | |
| | NET POSITION, June 30 | | | | 1,006,168.25 |
| | | | | | |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | - |
| | | | | | |

| | | | | | | | |
|--|---|--------------------------------|--|---|-----------------------|--------------------------------|------------------------------------|
| fund center (lookup) | | | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | | | |
| | | | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | | | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | Object Codes | Function Codes | | |
| | | | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary- -See details below) | | | | | | | |
| 1) | Revenue Limit Sources | | | 8010-8099 | | 1,933,843.00 | 4,032,749.00 |
| 2) | Federal Revenues | | | 8100-8299 | | 155,598.00 | 570,991.00 |
| 3) | Other State Revenues | | | 8300-8599 | | 599,546.00 | 1,035,243.00 |
| 4) | Other Local Revenues | | | 8600-8799 | | 62,671.00 | 56,308.00 |
| 5) | TOTAL REVENUES | | | | | 2,751,658.00 | 5,695,291.00 |
| B. EXPENSES | | | | | | | |
| 1) | Certificated Salaries | | | 1000-1999 | | 1,071,529.00 | 1,902,901.00 |
| 2) | Classified Salaries | | | 2000-2999 | | 196,528.00 | 463,538.00 |
| 3) | Employee Benefits | | | 3000-3999 | | 309,480.25 | 646,980.75 |
| 4) | Books & Supplies | | | 4000-4999 | | 362,841.00 | 749,097.00 |
| 5) | Services and Other Operating Expenses | | | 5000-5999 | | 849,644.00 | 1,654,839.00 |
| 6) | Depreciation | | | 6000-6999 | | - | 28,269.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | | | 7100-7299, 7400-7499 | | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | | | 7300-7399 | | 19,717.00 | 40,327.00 |
| 9) | TOTAL EXPENSES | | | | | 2,809,739.25 | 5,485,951.75 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | | | (58,081.25) | 209,339.25 |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) | Interfund Transfers | | | | | | |
| | a) | Transfers In | | 8900-8929 | | | |
| | b) | Transfers Out | | 7600-7629 | | | |
| 2) | Other Sources/Uses | | | | | | |
| | a) | Sources | | 8930-8979 | | | - |
| | b) | Uses | | 7630-7699 | | | - |
| 3) | Contributions | | | 8980-8999 | | - | - |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | | | (58,081.25) | 209,339.25 |
| F. NET POSITION | | | | | | | |
| 1) | Beginning Net Position | | | | | | |
| | a) | As of June 30,2015 - Unaudited | | 9791 | | 513,286.21 | 513,286.21 |

| | | | | | | |
|--|----|--|-------------|------|------------------------------------|--|
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 62,671.00 | 56,308.00 |
| | | | | | | |
| | | TOTAL REVENUES | | | 2,751,658.00 | 5,695,291.00 |
| | | | | | | |
| | | Expeses by Sub-object | | | | |
| | | | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 840,788.00 | 1,514,311.00 |
| | | Librarians | 1200 | 2420 | | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | | - |
| | | Pupil Support Salaries | 1200 | 3140 | | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 230,741.00 | 388,590.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 1,071,529.00 | 1,902,901.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 59,881.00 | 136,891.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | | - |
| | | Classified Food Services Salaries | 2200 | 3700 | | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | | - |
| | | Other Classified | 2900 | 2100 | 136,647.00 | 326,647.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 196,528.00 | 463,538.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 104,633.68 | 203,672.68 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 82,102.06 | 162,080.83 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tec | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 22,531.62 | 41,591.85 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | | - |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | | - |
| | | EE Ben - PERS - Classified | | | 14,931.12 | 38,753.00 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 4,549.43 | 11,444.00 |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |

| | | | | | |
|--|--|------|------|------------|------------|
| | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | - | - |
| | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | 10,381.69 | 27,309.00 |
| | | | | | |
| | EE Ben - OASDI Reg - Certificated | | | - | - |
| | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | - | - |
| | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | - | - |
| | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | - | - |
| | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | - | - |
| | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | - | - |
| | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | - | - |
| | | | | | |
| | EE Ben - OASDI Reg - Classified | | | 35,491.98 | 63,982.00 |
| | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | - | - |
| | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | - | - |
| | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 10,814.21 | 18,895.00 |
| | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | - | - |
| | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | - | - |
| | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | 24,677.77 | 45,087.00 |
| | | | | | |
| | EE Ben - OASDI Medicare - Certificated | | | - | - |
| | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | - |
| | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | - | - |
| | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | - | - |
| | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | - | - |
| | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | - | - |
| | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | - | - |
| | | | | | |
| | EE Ben - OASDI Medicare - Classified | | | - | - |
| | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | - | - |
| | EE Ben - OASDI Medicare - Classified - Instructional Supervision & | 3302 | 2100 | - | - |
| | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | - | - |
| | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | - | - |
| | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | - | - |
| | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | - | - |
| | | | | | |
| | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | - | - |
| | | | | | |
| | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | - | - |
| | EE Ben - Retirement in Lieu of OASDI - Class - Other General Adm | 3302 | 2100 | - | - |
| | | | | | |
| | EE Ben - Health & Welfare Benefits - Certificated | | | 122,677.41 | 245,759.30 |
| | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 96,260.29 | 195,573.00 |
| | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | - | - |
| | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 26,417.12 | 50,186.30 |
| | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | - | - |
| | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | - | - |
| | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | - | - |
| | | | | | |
| | EE Ben - Health & Welfare Benefits - Classified | | | 22,500.13 | 59,865.00 |
| | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | - | - |
| | EE Ben - Health & Welfare Benefits - Class - Instructional Supv ar | 3402 | 2100 | - | - |
| | EE Ben - Health & Welfare Benefits - Class - School Administratio | 3402 | 2700 | 6,855.67 | 17,679.00 |
| | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | - | - |
| | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | - | - |
| | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | - | - |
| | EE Ben - Health & Welfare Benefits - Class - Other General Admir | 3402 | 2100 | 15,644.47 | 42,186.00 |

| | | | | | | |
|--|--|--|------|------|------------|------------|
| | | EE Ben - Unemployment Insurance - Certificated | | | 708.32 | 952.47 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 555.79 | 757.97 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 152.53 | 194.50 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 129.91 | 232.00 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - School Administratio | 3502 | 2700 | 39.58 | 69.00 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admir | 3502 | 2100 | 90.33 | 163.00 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 7,104.64 | 24,737.67 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 5,574.74 | 19,686.00 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 1,529.90 | 5,051.67 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 1,303.06 | 6,026.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | - | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervisi | 3602 | 2100 | - | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 397.03 | 1,780.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | - | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | - | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | - | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | 906.02 | 4,246.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | - | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | - | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | - | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | - | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | - | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | - | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | - | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | - | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | - | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | - | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | - | 2,412.63 |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | - | 1,920.00 |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | - | 492.63 |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Sen | 3901 | 3110 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administratio | 3901 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | - | 588.00 |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision a | 3902 | 2100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | - | 174.00 |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Oper | 3902 | 8100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | - | 414.00 |
| | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | 309,480.25 | 646,980.75 |

| | | | | | | |
|--|----|---|-----------|------|--------------|--------------|
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 228,063.00 | 229,710.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | 1,350.00 | 14,742.00 |
| | | Materials and Supplies | 4300 | 1000 | 54,864.00 | 76,800.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 20,431.00 | 60,783.00 |
| | | Other Supplies | 4300 | 2700 | | - |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 58,133.00 | 367,062.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 362,841.00 | 749,097.00 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | | - |
| | | Travel and Conference | 5200 | 2700 | 1,649.00 | 20,500.00 |
| | | Due and Memberships | 5300 | 7200 | 2,325.00 | 10,000.00 |
| | | Insurance | 5400 | 7200 | 9,108.00 | 21,860.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | 30.00 | 50.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 16,414.00 | 267,600.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 812,569.00 | 1,320,023.00 |
| | | Communications | 5900 | 8100 | 7,549.00 | 14,806.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 849,644.00 | 1,654,839.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 28,269.00 |
| | | TOTAL DEPRECIATION | | | - | 28,269.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruccion Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only) | 5800 | 8100 | 19,717.00 | 40,327.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 2,809,739.25 | 5,485,951.75 |

MAGNOLIA PUBLIC SCHOOLS



MSA-4 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|---|---------------------|-----------------------|--|------------------------------------|
| 1801101 | MAGNOLIA SCIENCE ACADEMY 4 | | | | 0.00 |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | | | | | |
| | ASSETS | Object Codes | Resource Codes | | AS OF 6/30/16 |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | - |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | 431,925.03 |
| | b) In Banks | 9120 | | | - |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 151,141.43 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | 24,822.39 |
| | Other Current Assets | 9340 | | | - |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | - |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | - |
| | f) Equipment | 9440 | | | 117,493.23 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (100,381.00) |
| | h) Work in Progress | 9450 | | | - |
| | | | | | |
| | TOTAL ASSETS | | | | 625,001.08 |
| | | | | | |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 76,659.99 |
| | Due to Grantor Governments | 9590 | | | - |
| | Current Loans | 9640 | | | - |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | - |
| | | | | | |
| | TOTAL LIABILITIES | | | | 76,659.99 |
| | | | | | |
| | NET POSITION, June 30 | | | | 548,341.09 |
| | | | | | |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | 0.00 |
| | | | | | |

| | | | | | | | | |
|--|---|--|--|---|----------------|--|-------------------------|------------------------------------|
| | | | | | | | | |
| | | | | | | | | |
| fund center (lookup) | | | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | | | | |
| | | | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | | | | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | Object Codes | Function Codes | | | |
| | | | | | | | | |
| | | | | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary- -See details below) | | | | | | | | |
| 1) | Revenue Limit Sources | | | 8010-8099 | | | 947,655.00 | 1,632,187.00 |
| 2) | Federal Revenues | | | 8100-8299 | | | 75,156.00 | 223,959.00 |
| 3) | Other State Revenues | | | 8300-8599 | | | 204,022.00 | 278,296.00 |
| 4) | Other Local Revenues | | | 8600-8799 | | | 49,489.00 | 54,389.00 |
| 5) | TOTAL REVENUES | | | | | | 1,276,322.00 | 2,188,831.00 |
| B. EXPENSES | | | | | | | | |
| 1) | Certificated Salaries | | | 1000-1999 | | | 441,972.00 | 846,275.00 |
| 2) | Classified Salaries | | | 2000-2999 | | | 23,238.00 | 58,728.00 |
| 3) | Employee Benefits | | | 3000-3999 | | | 138,600.07 | 228,522.91 |
| 4) | Books & Supplies | | | 4000-4999 | | | 142,145.00 | 282,382.00 |
| 5) | Services and Other Operating Expenses | | | 5000-5999 | | | 243,339.00 | 665,859.00 |
| 6) | Depreciation | | | 6000-6999 | | | - | 9,221.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | | | 7100-7299, 7400-7499 | | | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | | | 7300-7399 | | | 9,868.00 | 16,322.00 |
| 9) | TOTAL EXPENSES | | | | | | 999,162.07 | 2,107,309.91 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | | | | 277,159.93 | 81,521.09 |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) | Interfund Transfers | | | | | | | |
| a) | Transfers In | | | 8900-8929 | | | | |
| b) | Transfers Out | | | 7600-7629 | | | | |
| 2) | Other Sources/Uses | | | | | | | |
| a) | Sources | | | 8930-8979 | | | | - |
| b) | Uses | | | 7630-7699 | | | | - |
| 3) | Contributions | | | 8980-8999 | | | - | - |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | | | | 277,159.93 | 81,521.09 |
| F. NET POSITION | | | | | | | | |
| 1) | Beginning Net Position | | | | | | | |
| a) | As of June 30,2015 - Unaudited | | | 9791 | | | 502,151.28 | 502,151.28 |

| | | | | | | |
|--|----|---|-------------|------|------------------------------------|--|
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 49,489.00 | 54,389.00 |
| | | | | | | |
| | | TOTAL REVENUES | | | 1,276,322.00 | 2,188,831.00 |
| | | | | | | |
| | | Expeses by Sub-object | | | | |
| | | | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 281,591.00 | 566,192.00 |
| | | Librarians | 1200 | 2420 | - | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | - | - |
| | | Pupil Support Salaries | 1200 | 3140 | - | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 160,381.00 | 280,083.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 441,972.00 | 846,275.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | - | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | - | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 23,238.00 | 36,728.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | - | - |
| | | Classified Food Services Salaries | 2200 | 3700 | - | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | - | - |
| | | Other Classified | 2900 | 2100 | - | 22,000.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 23,238.00 | 58,728.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 44,471.74 | 90,805.00 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 28,334.02 | 60,752.00 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tech | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 16,137.72 | 30,053.00 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | - | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | - | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | - | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | - | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | - | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | - | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | - | - |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | - | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | - | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | - | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | - | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | - | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | - | - |
| | | EE Ben - PERS - Classified | | | 2,482.93 | 4,329.00 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | - | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 2,482.93 | 2,707.00 |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |

| | | | | | | |
|--|--|--|------|------|-----------|-----------|
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | | 1,622.00 |
| | | | | | | |
| | | EE Ben - OASDI Reg - Certificated | | | - | - |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | | - |
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | 9,847.73 | 16,900.00 |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 9,847.73 | 10,569.00 |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | | 6,331.00 |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision & | 3302 | 2100 | | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | 72,507.06 | 98,411.25 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 46,196.00 | 65,841.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 26,311.07 | 32,570.25 |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | 3,812.28 | 6,829.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv ar | 3402 | 2100 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administratio | 3402 | 2700 | 3,812.28 | 4,271.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admin | 3402 | 2100 | | 2,558.00 |

| | | | | | | |
|--|--|--|------|------|------------|------------|
| | | EE Ben - Unemployment Insurance - Certificated | | | 705.58 | 787.71 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 449.54 | 527.01 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 256.04 | 260.70 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 37.00 | 54.00 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - School Administration | 3502 | 2700 | 37.00 | 34.00 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admin | 3502 | 2100 | - | 20.00 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 4,498.75 | 9,731.95 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 2,866.26 | 6,511.00 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 1,632.49 | 3,220.95 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 237.00 | 675.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | - | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervis | 3602 | 2100 | - | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 237.00 | 422.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | - | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | - | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | - | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | - | 253.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | - | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | - | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | - | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | - | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | - | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | - | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | - | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | - | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | - | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | - | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Ser | 3901 | 3110 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administratio | 3901 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision an | 3902 | 2100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Oper | 3902 | 8100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | - | - |
| | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | 138,600.07 | 228,522.91 |

| | | | | | | |
|--|----|--|-----------|------|------------|--------------|
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 102,863.00 | 102,863.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | | 7,000.00 |
| | | Materials and Supplies | 4300 | 1000 | 11,677.00 | 56,000.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 5,787.00 | 47,500.00 |
| | | Other Supplies | 4300 | 2700 | | - |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 21,818.00 | 69,019.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 142,145.00 | 282,382.00 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | 109,138.00 | 163,707.00 |
| | | Travel and Conference | 5200 | 2700 | 863.00 | 9,067.00 |
| | | Due and Memberships | 5300 | 7200 | 1,947.00 | 3,400.00 |
| | | Insurance | 5400 | 7200 | 7,825.00 | 13,414.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | | - |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 4,400.00 | 153,189.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 108,384.00 | 310,063.00 |
| | | Communications | 5900 | 8100 | 10,782.00 | 13,019.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 243,339.00 | 665,859.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 9,221.00 |
| | | TOTAL DEPRECIATION | | | - | 9,221.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruccion Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only | 5800 | 8100 | 9,868.00 | 16,322.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 999,162.07 | 2,107,309.91 |

MAGNOLIA PUBLIC SCHOOLS



MSA-5 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|---|---------------------|-----------------------|--|------------------------------------|
| 1801201 | MAGNOLIA SCIENCE ACADEMY 5 | | | | - |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | | | | | AS OF 6/30/16 |
| | ASSETS | Object Codes | Resource Codes | | |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | - |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | - |
| | b) In Banks | 9120 | | | 879,110.00 |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 174,913.00 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | 47,201.00 |
| | Other Current Assets | 9340 | | | - |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | - |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | - |
| | f) Equipment | 9440 | | | 111,918.00 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (108,607.00) |
| | h) Work in Progress | 9450 | | | - |
| | | | | | |
| | TOTAL ASSETS | | | | 1,104,535.00 |
| | | | | | |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 81,672.00 |
| | Due to Grantor Governments | 9590 | | | - |
| | Current Loans | 9640 | | | - |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | - |
| | | | | | |
| | TOTAL LIABILITIES | | | | 81,672.00 |
| | | | | | |
| | NET POSITION, June 30 | | | | 1,022,863.00 |
| | | | | | |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | - |
| | | | | | |

| fund center (lookup) | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | | | |
|--|---|---|----------------|-------------------------|-----------------------------|
| | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | | | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | Object Codes | Function Codes | | |
| | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary- -See details below) | | | | | |
| 1) | Revenue Limit Sources | 8010-8099 | | 418,673.00 | 1,219,836.00 |
| 2) | Federal Revenues | 8100-8299 | | 50,827.00 | 162,929.00 |
| 3) | Other State Revenues | 8300-8599 | | 134,797.00 | 238,654.00 |
| 4) | Other Local Revenues | 8600-8799 | | 10,598.58 | 16,663.00 |
| 5) | TOTAL REVENUES | | | 614,895.58 | 1,638,082.00 |
| B. EXPENSES | | | | | |
| 1) | Certificated Salaries | 1000-1999 | | 300,346.00 | 560,554.00 |
| 2) | Classified Salaries | 2000-2999 | | 36,140.00 | 98,525.00 |
| 3) | Employee Benefits | 3000-3999 | | 90,986.36 | 180,373.00 |
| 4) | Books & Supplies | 4000-4999 | | 88,532.00 | 152,900.00 |
| 5) | Services and Other Operating Expenses | 5000-5999 | | 174,939.00 | 448,740.00 |
| 6) | Depreciation | 6000-6999 | | - | 17,201.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | 7100-7299, 7400-7499 | | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | 7300-7399 | | 4,524.00 | 12,198.00 |
| 9) | TOTAL EXPENSES | | | 695,467.36 | 1,470,491.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | (80,571.78) | 167,591.00 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) | Interfund Transfers | | | | |
| | a) Transfers In | 8900-8929 | | | |
| | b) Transfers Out | 7600-7629 | | | |
| 2) | Other Sources/Uses | | | | |
| | a) Sources | 8930-8979 | | | - |
| | b) Uses | 7630-7699 | | | - |
| 3) | Contributions | 8980-8999 | | - | - |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | (80,571.78) | 167,591.00 |
| F. NET POSITION | | | | | |
| 1) | Beginning Net Position | | | | |
| | a) As of June 30,2015 - Unaudited | 9791 | | 890,631.14 | 890,631.14 |
| | b) Audit Adjustments | 9793 | | (35,359.14) | (35,359.14) |

| | | | | | | |
|--|----|--|-------------|-------------|-------------------|-------------------|
| | | Special Education AB602 - CY | 8311 | 6500 | 33,908.00 | 79,251.00 |
| | | Special Education AB602 - PY adjustments | 8311 | 6500 | - | - |
| | | All Special Ed Apportionments-Current Year | 8311 | 6500 | - | - |
| | | Year Round School Incentive | 8425 | 0000 | - | - |
| | | Child Nutrition: School Program | 8520 | 5310 | - | - |
| | | Mandated Costs Reimbursement | 8550 | 0000 | 48,181.00 | 56,060.00 |
| | | State Lottery:Unrestricted | 8560 | 1100 | - | 19,822.76 |
| | | Lottery- Instructional Materials | 8560 | 6300 | - | 5,805.24 |
| | | After School Education and Safety (ASES) | 8590 | 6010 | 42,085.00 | 64,746.00 |
| | | Charter School Facility Grant | 8590 | 6030 | - | - |
| | | Educator Effectiveness | 8590 | 6264 | 9,386.00 | 11,732.00 |
| | | Quality Education Investment Act | 8590 | 7400 | - | - |
| | | Common Core Standards | 8590 | 7405 | - | - |
| | | All other State Revenues: | 8590 | 7810 | 1,237.00 | 1,237.00 |
| | | Others (please insert description below) | | | - | - |
| | | Prior Year | | | 1,237.00 | 1,237.00 |
| | | TOTAL OTHER STATE REVENUE | | | 134,797.00 | 238,654.00 |
| | 4) | Other Local Revenues | | | | |
| | | Sales | | | | |
| | | Sale of Equipment/Supplies | 8631 | 0000 | - | - |
| | | Sale of Publications | 8632 | 0000 | - | - |
| | | Food Service Sales | 8634 | 5310 | - | - |
| | | Other Sales | 8639 | 0000 | 718.00 | 1,000.00 |
| | | Leases & Rentals | 8650 | 0000 | | |
| | | Interest | 8660 | 0000 | - | - |
| | | Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0000 | | |
| | | Fees and Contracts | | | | |
| | | Child Development Parent Fees | 8673 | 0000 | | |
| | | Transportation Fees from Individuals | 8689 | 0000 | | |
| | | Interagency Services | 8677 | 0000 | | |
| | | All Other Fees & Contracts | 8689 | 0000 | | |
| | | Other Local Revenues | 8689 | 0000 | 4,274.58 | 10,057.00 |
| | | Grants/Donations | | | 218.00 | 3,000.00 |
| | | Fund Raising/Others | | | - | - |
| | | All Other Local | | | 4,056.58 | 7,057.00 |
| | | Prior Year | | | - | - |
| | | | | | | |
| | | | | | | |
| | | Tuition | 8710 | 0000 | | |
| | | All Other Transfers In | 8781-8783 | 0000 | | |
| | | Transfers of Apportionments | | | | |
| | | Special Education SELPA Transfers | | | | |
| | | From Districts or Charter Schools | 8791 | 6500 | 5,606.00 | 5,606.00 |
| | | From County Offices | 8792 | 6500 | | |
| | | From JPAs | 8793 | 6500 | | |
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |

| | | | | | | |
|--|----|--|-------------|------|------------------------------------|--|
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 10,598.58 | 16,663.00 |
| | | TOTAL REVENUES | | | 614,895.58 | 1,638,082.00 |
| | | Expeses by Sub-object | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 213,911.00 | 404,006.00 |
| | | Librarians | 1200 | 2420 | - | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | - | - |
| | | Pupil Support Salaries | 1200 | 3140 | - | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 86,435.00 | 156,548.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 300,346.00 | 560,554.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | - | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | - | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 22,070.00 | 39,650.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | - | - |
| | | Classified Food Services Salaries | 2200 | 3700 | - | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | - | - |
| | | Other Classified | 2900 | 2100 | 14,070.00 | 58,875.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 36,140.00 | 98,525.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 31,602.30 | 60,148.00 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 22,507.64 | 43,350.00 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tec | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 9,094.66 | 16,798.00 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | - | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | - | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | - | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | - | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | - | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | - | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | - | - |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | - | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Te | 3201 | 2420 | - | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | - | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | - | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | - | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | - | - |
| | | EE Ben - PERS - Classified | | | 4,444.54 | 6,344.00 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | - | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 2,714.19 | 2,553.00 |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | - | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | 1,730.35 | 3,791.00 |
| | | EE Ben - OASDI Reg - Certificated | | | - | - |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | - | - |

| | | | | | | |
|--|--|--|------|------|-----------|-----------|
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, | 3301 | 2420 | | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | 7,656.08 | 15,772.00 |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and | 3302 | 2100 | - | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 4,675.42 | 6,347.00 |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | - | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | 2,980.66 | 9,425.00 |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, M | 3301 | 2420 | | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision | 3302 | 2100 | | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Op | 3302 | 8100 | | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Librar | 3301 | 2420 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrat | 3301 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Couns | 3301 | 3110 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportat | 3302 | 3600 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenanc | 3302 | 8100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Ad | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | 39,796.87 | 76,717.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 28,343.94 | 55,292.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, I | 3401 | 2420 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 11,452.93 | 21,425.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counseli | 3401 | 3110 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | 4,788.67 | 13,484.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv a | 3402 | 2100 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administrati | 3402 | 2700 | 2,924.35 | 5,426.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admi | 3402 | 2100 | 1,864.32 | 8,058.00 |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Certificated | | | 220.49 | 280.00 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 157.04 | 202.00 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 63.45 | 78.00 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | - | - |

| | | | | | | |
|--|----|--|------|------|-----------|------------|
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 26.53 | 49.00 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv a | 3502 | 2100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - School Administrati | 3502 | 2700 | 16.20 | 20.00 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admi | 3502 | 2100 | 10.33 | 29.00 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 2,187.65 | 6,446.00 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 1,558.07 | 4,646.00 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 629.57 | 1,800.00 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 263.23 | 1,133.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | - | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervis | 3602 | 2100 | - | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 160.75 | 456.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | - | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | - | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & (| 3602 | 8100 | - | - |
| | | EE Ben - Workers' Compensation - Class - Other General Admini | 3602 | 2100 | 102.48 | 677.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | - | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | - | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | - | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | - | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | - | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | - | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | - | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | - | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | - | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | - | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Ser | 3901 | 3110 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administrati | 3901 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision a | 3902 | 2100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Oper | 3902 | 8100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrat | 3902 | 2100 | - | - |
| | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | 90,986.36 | 180,373.00 |
| | | | | | | |
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 75,040.00 | 87,800.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | 485.00 | 7,500.00 |
| | | Materials and Supplies | 4300 | 1000 | 7,693.00 | 37,747.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 5,314.00 | 9,353.00 |
| | | Other Supplies | 4300 | 2700 | - | - |

| | | | | | | |
|--|----|--|-----------|------|------------|--------------|
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | | 10,500.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 88,532.00 | 152,900.00 |
| | | | | | | |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | | - |
| | | Travel and Conference | 5200 | 2700 | 1,058.00 | 13,222.00 |
| | | Due and Memberships | 5300 | 7200 | 2,420.00 | 7,933.00 |
| | | Insurance | 5400 | 7200 | | 11,900.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | 404.00 | 404.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 62,770.00 | 109,464.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 105,843.00 | 299,017.00 |
| | | Communications | 5900 | 8100 | 2,444.00 | 6,800.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 174,939.00 | 448,740.00 |
| | | | | | | |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 17,201.00 |
| | | TOTAL DEPRECIATION | | | - | 17,201.00 |
| | | | | | | |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruction Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | | | | | | |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisory oversight fees on | 5800 | 8100 | 4,524.00 | 12,198.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 695,467.36 | 1,470,491.00 |

MAGNOLIA PUBLIC SCHOOLS



MSA-6 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|--|---------------------|-----------------------|--|-----------------------------|
| 1801301 | MAGNOLIA SCIENCE ACADEMY 6 | | | | - |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | ASSETS | Object Codes | Resource Codes | | AS OF 6/30/16 |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | - |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | - |
| | b) In Banks | 9120 | | | 745,313.00 |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 192,224.00 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | 8,000.00 |
| | Other Current Assets | 9340 | | | - |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | - |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | - |
| | f) Equipment | 9440 | | | 148,847.00 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (69,037.00) |
| | h) Work in Progress | 9450 | | | - |
| | TOTAL ASSETS | | | | 1,025,347.00 |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 26,338.00 |
| | Due to Grantor Governments | 9590 | | | - |
| | Current Loans | 9640 | | | 96,067.00 |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | - |
| | TOTAL LIABILITIES | | | | 122,405.00 |
| | NET POSITION, June 30 | | | | 902,942.00 |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | - |

| | | | | | | | | |
|--|---|--|--|-------------------------|---|--|-------------------------|-----------------------------|
| | | | | | | | | |
| | | | | | | | | |
| fund center (lookup) | | | | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | | | |
| | | | | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | | | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | Object Codes | Function Codes | | | |
| | | | | | | | | |
| | | | | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary- -See details below) | | | | | | | | |
| 1) | Revenue Limit Sources | | | 8010-8099 | | | 656,726.00 | 1,367,553.00 |
| 2) | Federal Revenues | | | 8100-8299 | | | 43,505.00 | 109,560.00 |
| 3) | Other State Revenues | | | 8300-8599 | | | 150,197.00 | 309,025.00 |
| 4) | Other Local Revenues | | | 8600-8799 | | | 12,636.00 | 19,717.00 |
| | | | | | | | | |
| 5) | TOTAL REVENUES | | | | | | 863,064.00 | 1,805,855.00 |
| B. EXPENSES | | | | | | | | |
| 1) | Certificated Salaries | | | 1000-1999 | | | 309,778.00 | 558,885.00 |
| 2) | Classified Salaries | | | 2000-2999 | | | 33,804.00 | 58,125.00 |
| 3) | Employee Benefits | | | 3000-3999 | | | 100,494.00 | 170,182.00 |
| 4) | Books & Supplies | | | 4000-4999 | | | 85,613.00 | 141,417.00 |
| 5) | Services and Other Operating Expenses | | | 5000-5999 | | | 198,995.00 | 428,817.00 |
| 6) | Depreciation | | | 6000-6999 | | | - | 6,368.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | | | 7100-7299, 7400-7499 | | | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | | | 7300-7399 | | | 6,701.00 | 13,676.00 |
| | | | | | | | | |
| 9) | TOTAL EXPENSES | | | | | | 735,385.00 | 1,377,470.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | | | | 127,679.00 | 428,385.00 |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) | Interfund Transfers | | | | | | | |
| | a) Transfers In | | | 8900-8929 | | | | |
| | b) Transfers Out | | | 7600-7629 | | | | |
| | | | | | | | | |
| 2) | Other Sources/Uses | | | | | | | |
| | a) Sources | | | 8930-8979 | | | | - |
| | b) Uses | | | 7630-7699 | | | | - |
| | | | | | | | | |
| 3) | Contributions | | | 8980-8999 | | | - | - |
| | | | | | | | | |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | | | | 127,679.00 | 428,385.00 |
| F. NET POSITION | | | | | | | | |
| 1) | Beginning Net Position | | | | | | | |
| | a) As of June 30,2015 - Unaudited | | | 9791 | | | 485,436.69 | 485,436.69 |

| | | | | | |
|----|--|-------------|-------------|-------------------|-------------------|
| | Other State Apportionments | | | | |
| | Special Education Master Plan | | | | |
| | Special Education AB602 - CY | 8311 | 6500 | 52,756.00 | 91,531.00 |
| | Special Education AB602 - PY adjustments | 8311 | 6500 | - | - |
| | All Special Ed Apportionments-Current Year | 8311 | 6500 | - | - |
| | Year Round School Incentive | 8425 | 0000 | - | - |
| | Child Nutrition: School Program | 8520 | 5310 | 718.00 | 3,167.00 |
| | Mandated Costs Reimbursement | 8550 | 0000 | 74,965.00 | 87,224.00 |
| | State Lottery:Unrestricted | 8560 | 1100 | 5,522.31 | 22,880.03 |
| | Lottery- Instructional Materials | 8560 | 6300 | 1,621.69 | 6,718.97 |
| | After School Education and Safety (ASES) | 8590 | 6010 | - | - |
| | Charter School Facility Grant | 8590 | 6030 | - | 80,250.00 |
| | Educator Effectiveness | 8590 | 6264 | 10,559.00 | 13,199.00 |
| | Quality Education Investment Act | 8590 | 7400 | - | - |
| | Common Core Standards | 8590 | 7405 | - | - |
| | All other State Revenues: | 8590 | 7810 | 4,055.00 | 4,055.00 |
| | Others (please insert description below) | | | - | - |
| | Prior Year | | | | |
| | Other State Apportionments - Prior Year | 8319 | | 4,055.00 | 4,055.00 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | TOTAL OTHER STATE REVENUE | | | 150,197.00 | 309,025.00 |
| 4) | Other Local Revenues | | | | |
| | Sales | | | | |
| | Sale of Equipment/Supplies | 8631 | 0000 | - | - |
| | Sale of Publications | 8632 | 0000 | - | - |
| | Food Service Sales | 8634 | 5310 | - | - |
| | Other Sales | 8639 | 0000 | - | - |
| | Leases & Rentals | 8650 | 0000 | | |
| | Interest | 8660 | 0000 | - | - |
| | Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0000 | | |
| | Fees and Contracts | | | | |
| | Child Development Parent Fees | 8673 | 0000 | | |
| | Transportation Fees from Individuals | 8689 | 0000 | | |
| | Interagency Services | 8677 | 0000 | | |
| | All Other Fees & Contracts | 8689 | 0000 | | |
| | Other Local Revenues | 8689 | 0000 | 6,919.00 | 14,000.00 |
| | Grants/Donations | | | 5,666.00 | 5,666.00 |
| | Fund Raising/Others | | | 1,253.00 | 4,334.00 |
| | All Other Local | | | - | 4,000.00 |
| | | | | - | - |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Tuition | 8710 | 0000 | | |
| | All Other Transfers In | 8781-8783 | 0000 | | |
| | Transfers of Apportionments | | | | |
| | Special Education SELPA Transfers | | | | |
| | From Districts or Charter Schools | 8791 | 6500 | 5,717.00 | 5,717.00 |
| | From County Offices | 8792 | 6500 | | |
| | From JPAs | 8793 | 6500 | | |

| | | | | | | |
|--|----|---|-------------|------|------------------------------------|--|
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 12,636.00 | 19,717.00 |
| | | TOTAL REVENUES | | | 863,064.00 | 1,805,855.00 |
| | | Expeses by Sub-object | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 222,481.00 | 401,740.00 |
| | | Librarians | 1200 | 2420 | - | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | - | - |
| | | Pupil Support Salaries | 1200 | 3140 | - | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 87,297.00 | 157,145.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 309,778.00 | 558,885.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | - | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | - | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 23,021.00 | 41,125.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | - | - |
| | | Classified Food Services Salaries | 2200 | 3700 | - | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | - | - |
| | | Other Classified | 2900 | 2100 | 10,783.00 | 17,000.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 33,804.00 | 58,125.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 33,239.00 | 59,968.00 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 23,872.00 | 43,106.00 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tech | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 9,367.00 | 16,862.00 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | - | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | - | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | - | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | - | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | - | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | - | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | - | - |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | - | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | - | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | - | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | - | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | - | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | - | - |
| | | EE Ben - PERS - Classified | | | 2,727.00 | 4,768.00 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | - | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 1,857.00 | 3,373.00 |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |

| | | | | | | |
|--|--|--|------|------|-----------|-----------|
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | 870.00 | 1,395.00 |
| | | | | | | |
| | | EE Ben - OASDI Reg - Certificated | | | - | - |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | | - |
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | 7,224.00 | 12,644.00 |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 4,920.00 | 8,946.00 |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operation | 3302 | 8100 | | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | 2,304.00 | 3,698.00 |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | - | 2,669.00 |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | 2,669.00 |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision a | 3302 | 2100 | | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Ad | 3302 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | 49,176.00 | 74,934.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 35,318.00 | 53,864.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 13,858.00 | 21,070.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | 5,367.00 | 7,793.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv ar | 3402 | 2100 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administratio | 3402 | 2700 | 3,655.00 | 5,514.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admin | 3402 | 2100 | 1,712.00 | 2,279.00 |

| | | | | | | |
|--|--|--|------|------|------------|------------|
| | | EE Ben - Unemployment Insurance - Certificated | | | 135.00 | 280.00 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 97.00 | 201.00 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 38.00 | 79.00 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 15.00 | 30.00 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | | - |
| | | EE Ben - Unemployment Insurance - Class - School Administratio | 3502 | 2700 | 10.00 | 21.00 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admin | 3502 | 2100 | 5.00 | 9.00 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 2,354.00 | 6,427.00 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 1,691.00 | 4,620.00 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 663.00 | 1,807.00 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 257.00 | 669.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervis | 3602 | 2100 | | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 175.00 | 473.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | 82.00 | 196.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | | - |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | | - |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Ser | 3901 | 3110 | | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administratio | 3901 | 2100 | | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision a | 3902 | 2100 | | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | | - |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Oper | 3902 | 8100 | | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | | - |
| | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | 100,494.00 | 170,182.00 |

| | | | | | | |
|--|----|--|-----------|------|-------------------|---------------------|
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 43,970.00 | 53,327.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | - | 5,295.00 |
| | | Materials and Supplies | 4300 | 1000 | 7,708.00 | 18,750.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 9,552.00 | 13,227.00 |
| | | Other Supplies | 4300 | 2700 | 2,632.00 | 2,632.00 |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 21,751.00 | 48,186.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 85,613.00 | 141,417.00 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | | - |
| | | Travel and Conference | 5200 | 2700 | 682.00 | 2,966.00 |
| | | Due and Memberships | 5300 | 7200 | 1,695.00 | 2,850.00 |
| | | Insurance | 5400 | 7200 | 4,223.00 | 8,446.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | 3,305.00 | 9,600.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 73,823.00 | 115,680.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 112,912.00 | 280,875.00 |
| | | Communications | 5900 | 8100 | 2,355.00 | 8,400.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 198,995.00 | 428,817.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 6,368.00 |
| | | TOTAL DEPRECIATION | | | - | 6,368.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruction Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only | 5800 | 8100 | 6,701.00 | 13,676.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 735,385.00 | 1,377,470.00 |

MAGNOLIA PUBLIC SCHOOLS



MSA-7 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|---|---------------------|-----------------------|--|------------------------------------|
| 1801401 | MAGNOLIA SCIENCE ACADEMY 7 | | | | - |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | | | | | |
| | ASSETS | Object Codes | Resource Codes | | AS OF 6/30/16 |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | - |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | - |
| | b) In Banks | 9120 | | | 480,118.00 |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 350,305.00 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | 116,513.00 |
| | Other Current Assets | 9340 | | | - |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | 27,904.00 |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | (19,094.24) |
| | f) Equipment | 9440 | | | 94,996.88 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (65,004.76) |
| | h) Work in Progress | 9450 | | | - |
| | TOTAL ASSETS | | | | 985,737.88 |
| | | | | | |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 4,150.80 |
| | Due to Grantor Governments | 9590 | | | - |
| | Current Loans | 9640 | | | - |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | - |
| | TOTAL LIABILITIES | | | | 4,150.80 |
| | | | | | |
| | NET POSITION, June 30 | | | | 981,587.08 |
| | | | | | |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | - |

| | | | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | | | |
|--|---|--|-------------------------|---|----------------|-------------------------|-----------------------------|
| fund center (lookup) | | | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | | | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | Object Codes | Function Codes | | |
| | | | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary- -See details below) | | | | | | | |
| 1) | Revenue Limit Sources | | 8010-8099 | | | 1,187,279.00 | 2,393,832.00 |
| 2) | Federal Revenues | | 8100-8299 | | | 86,714.00 | 292,010.00 |
| 3) | Other State Revenues | | 8300-8599 | | | 429,086.00 | 717,681.00 |
| 4) | Other Local Revenues | | 8600-8799 | | | 56,048.00 | 120,291.00 |
| 5) | TOTAL REVENUES | | | | | 1,759,127.00 | 3,523,814.00 |
| B. EXPENSES | | | | | | | |
| 1) | Certificated Salaries | | 1000-1999 | | | 521,694.00 | 955,024.00 |
| 2) | Classified Salaries | | 2000-2999 | | | 201,914.00 | 418,809.00 |
| 3) | Employee Benefits | | 3000-3999 | | | 167,326.00 | 335,125.52 |
| 4) | Books & Supplies | | 4000-4999 | | | 168,165.00 | 369,772.40 |
| 5) | Services and Other Operating Expenses | | 5000-5999 | | | 728,813.00 | 1,252,033.00 |
| 6) | Depreciation | | 6000-6999 | | | - | 25,027.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | | 7100-7299, 7400-7499 | | | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | | 7300-7399 | | | 10,249.00 | 23,938.00 |
| 9) | TOTAL EXPENSES | | | | | 1,798,161.00 | 3,379,728.92 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | | | (39,034.00) | 144,085.08 |
| D. OTHER FINANCING SOURCES/USES | | | | | | | |
| 1) | Interfund Transfers | | | | | | |
| a) | Transfers In | | 8900-8929 | | | | |
| b) | Transfers Out | | 7600-7629 | | | | |
| 2) | Other Sources/Uses | | | | | | |
| a) | Sources | | 8930-8979 | | | | - |
| b) | Uses | | 7630-7699 | | | | - |
| 3) | Contributions | | 8980-8999 | | | - | - |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | | | (39,034.00) | 144,085.08 |
| F. NET POSITION | | | | | | | |
| 1) | Beginning Net Position | | | | | | |
| a) | As of June 30,2015 - Unaudited | | 9791 | | | 762,023.79 | 762,023.79 |

| | | | | | | |
|--|----|---|-------------|------|--------------------------------|------------------------------------|
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 56,048.00 | 120,291.00 |
| | | | | | | |
| | | TOTAL REVENUES | | | 1,759,127.00 | 3,523,814.00 |
| | | | | | | |
| | | Expeses by Sub-object | | | | |
| | | | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 426,099.00 | 790,611.00 |
| | | Librarians | 1200 | 2420 | | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | | - |
| | | Pupil Support Salaries | 1200 | 3140 | | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 95,595.00 | 164,413.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 521,694.00 | 955,024.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 60,020.00 | 107,530.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | | - |
| | | Classified Food Services Salaries | 2200 | 3700 | | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | | - |
| | | Other Classified | 2900 | 2100 | 141,894.00 | 311,279.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 201,914.00 | 418,809.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 57,823.00 | 97,055.91 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 47,227.54 | 80,347.16 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tech | 3101 | 2420 | | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 10,595.46 | 16,708.75 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | | - |
| | | | | | | |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | | - |
| | | | | | | |
| | | EE Ben - PERS - Classified | | | 8,410.00 | 19,753.56 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 2,499.92 | 5,071.76 |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | | - |

| | | | | | | | |
|--|--|--|------|------|-----------|------------|---|
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | | | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | 5,910.08 | 14,681.80 | |
| | | | | | | | |
| | | EE Ben - OASDI Reg - Certificated | | | - | - | |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | | | - |
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | | | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | | | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Servi | 3301 | 3110 | | | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | | | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | 21,669.00 | 49,139.50 | |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | | | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | | | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 6,441.22 | 12,616.66 | |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | | | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | | | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | | | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | 15,227.78 | 36,522.84 | |
| | | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | - | - | |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | - | |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | | | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | | | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | | | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | | | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | - | - | |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | | | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision & | 3302 | 2100 | | | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | | | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | | | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | | | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | | | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administrat | 3302 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - | |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | | | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr | 3302 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | 52,428.37 | 109,758.91 | |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 42,821.42 | 90,863.27 | |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 9,606.95 | 18,895.64 | |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | | | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | 20,291.63 | 48,132.85 | |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv an | 3402 | 2100 | | | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administration | 3402 | 2700 | 6,031.79 | 12,358.20 | |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | | | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admin | 3402 | 2100 | 14,259.84 | 35,774.65 | |

| | | | | | | | |
|--|--|--|------|------|--|------------|------------|
| | | EE Ben - Unemployment Insurance - Certificated | | | | 224.94 | 477.52 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | | 183.72 | 395.31 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | | 41.22 | 82.21 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | | | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | | | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | | 87.06 | 209.41 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | | | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | | | - |
| | | EE Ben - Unemployment Insurance - Class - School Administration | 3502 | 2700 | | 25.88 | 53.77 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | | | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | | | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | | | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admin | 3502 | 2100 | | 61.18 | 155.64 |
| | | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | | 4,244.30 | 7,016.08 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | | 3,466.58 | 5,808.22 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | | 777.72 | 1,207.86 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | | | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | | | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | | 1,642.70 | 3,076.78 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | | | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervisio | 3602 | 2100 | | | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | | 488.30 | 789.97 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | | | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | | | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | | | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | | 1,154.40 | 2,286.81 |
| | | | | | | | |
| | | EE Ben - OPEB, Allocated | | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | | | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | | | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | | | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | | | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | | | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | | | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | | | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | | | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | | | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | | | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | | 505.00 | 505.00 |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | | 505.00 | 505.00 |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, , | 3901 | 2420 | | | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | | | - |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Serv | 3901 | 3110 | | | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administration | 3901 | 2100 | | | - |
| | | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | | | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision ar | 3902 | 2100 | | | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | | | - |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | | | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Opera | 3902 | 8100 | | | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | | | - |
| | | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | | 167,326.00 | 335,125.52 |

| | | | | | | |
|--|----|--|-----------|------|--------------|--------------|
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 63,090.00 | 93,000.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | 1,490.00 | 21,500.00 |
| | | Materials and Supplies | 4300 | 1000 | 19,252.00 | 22,986.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 17,672.00 | 21,562.40 |
| | | Other Supplies | 4300 | 2700 | 6,420.00 | 20,500.00 |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 60,241.00 | 190,224.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 168,165.00 | 369,772.40 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | | - |
| | | Travel and Conference | 5200 | 2700 | 3,646.00 | 4,696.00 |
| | | Due and Memberships | 5300 | 7200 | 8,745.00 | 8,745.00 |
| | | Insurance | 5400 | 7200 | 8,694.00 | 14,905.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | 30,759.00 | 65,680.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 184,301.00 | 302,537.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 488,980.00 | 845,870.00 |
| | | Communications | 5900 | 8100 | 3,688.00 | 9,600.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 728,813.00 | 1,252,033.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 25,027.00 |
| | | TOTAL DEPRECIATION | | | - | 25,027.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruccion Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only | 5800 | 8100 | 10,249.00 | 23,938.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 1,798,161.00 | 3,379,728.92 |

MAGNOLIA PUBLIC SCHOOLS



MSA-8 2015-16 SECOND INTERIM REPORT

| | | | | | |
|---------|--|--------------|----------------|--|-----------------------------|
| 1516601 | MAGNOLIA SCI AC-BELL@SRMS#2 | | | | - |
| | FI CHARTER SCHOOL - FUND 62 | | | | |
| | FY16 2ND INTERIM REPORT DUE DATE: 03/11/2016 (FRIDAY) | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | BALANCE SHEET - FULL ACCRUAL | | | | |
| | | | | | |
| | | | | | |
| | | | | | FY16 2ND INTERIM PROJECTION |
| | | | | | AS OF 6/30/16 |
| | ASSETS | Object Codes | Resource Codes | | |
| | Cash | | | | |
| | a) In County Treasury | 9110 | | | 1,444,125.00 |
| | 1) Fair Value Adjustment to Cash in County Treasury | 9111 | | | - |
| | b) In Banks | 9120 | | | - |
| | c) In Revolving Fund | 9130 | | | - |
| | d) with Fiscal Agent | 9135 | | | - |
| | e) collection awaiting deposit | 9140 | | | - |
| | Investments | 9150 | | | - |
| | Accounts Receivable(Includes Pledges) | 9200 | | | 1,434,067.00 |
| | Due from Grantor Government | 9290 | | | - |
| | Stores | 9320 | | | - |
| | Prepaid Expenditures | 9330 | | | 148,920.07 |
| | Other Current Assets | 9340 | | | - |
| | Fixed Assets: | | | | - |
| | a) Land | 9410 | | | - |
| | b) Land Improvements | 9420 | | | - |
| | c) Less - Accumulated Depreciation-Land Improvements | 9425 | | | - |
| | d) Buildings | 9430 | | | - |
| | e) Less - Accumulated Depreciation-Buildings | 9435 | | | - |
| | f) Equipment | 9440 | | | 202,508.00 |
| | g) Less - Accumulated Depreciation-Equipment | 9445 | | | (57,573.00) |
| | h) Work in Progress | 9450 | | | - |
| | | | | | |
| | TOTAL ASSETS | | | | 3,172,047.07 |
| | | | | | |
| | LIABILITIES | | | | |
| | Accounts Payable | 9500 | | | 109,938.07 |
| | Due to Grantor Governments | 9590 | | | |
| | Current Loans | 9640 | | | - |
| | Unearned Revenue (terminology changed from Deferred Revenue) | 9650 | | | - |
| | Long-Term Liabilities: | | | | |
| | Other Postemployment Benefits | 9664 | | | - |
| | Compensated Absences | 9665 | | | - |
| | COPs Payable | 9666 | | | - |
| | Capital Leases Payable | 9667 | | | - |
| | Lease Revenue Bonds Payable | 9668 | | | - |
| | Other General Long-Term Debt | 9669 | | | - |
| | | | | | |
| | TOTAL LIABILITIES | | | | 109,938.07 |
| | | | | | |
| | NET POSITION, June 30 | | | | 3,062,109.00 |
| | | | | | |
| | DIFF BET. FUND END BAL & FUND EQTY (this should be zero) | | | | - |
| | | | | | |

| | | | | | | | | |
|--|---|--|--|--|-----------------------|--|--------------------------------|------------------------------------|
| | | | | | | | | |
| | | | | | | | | |
| fund center (lookup) | | | | | | | | |
| | | | | FUND ENDING BALANCE CARRY FORWARD NEXT FY | | | | |
| | | | | THIS LINE SHOULD EQUAL TO ZERO (GREEN SHADED COLUMNS) | | | | |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | Object Codes | Function Codes | | | |
| | | | | | | | | |
| | | | | | | | FY16 ACTUALS | FY16 2ND INTERIM PROJECTION |
| | | | | | | | AS OF 1/31/16 (7MONTHS) | AS OF 6/30/16 |
| A. REVENUES (Summary--See details below) | | | | | | | | |
| 1) | Revenue Limit Sources | | | 8010-8099 | | | 2,038,330.00 | 4,159,684.00 |
| 2) | Federal Revenues | | | 8100-8299 | | | 158,253.00 | 294,222.00 |
| 3) | Other State Revenues | | | 8300-8599 | | | 515,150.00 | 782,078.00 |
| 4) | Other Local Revenues | | | 8600-8799 | | | 55,816.00 | 93,932.00 |
| 5) | TOTAL REVENUES | | | | | | 2,767,549.00 | 5,329,916.00 |
| B. EXPENSES | | | | | | | | |
| 1) | Certificated Salaries | | | 1000-1999 | | | 1,069,440.00 | 1,888,122.00 |
| 2) | Classified Salaries | | | 2000-2999 | | | 193,837.00 | 355,565.00 |
| 3) | Employee Benefits | | | 3000-3999 | | | 364,253.36 | 605,667.00 |
| 4) | Books & Supplies | | | 4000-4999 | | | 246,136.00 | 484,357.00 |
| 5) | Services and Other Operating Expenses | | | 5000-5999 | | | 991,574.00 | 1,725,051.00 |
| 6) | Depreciation | | | 6000-6999 | | | - | 40,156.00 |
| 7) | Other Outgo (excluding Transfers of indirect Costs) | | | 7100-7299, 7400-7499 | | | - | - |
| 8) | Other Outgo - Transfers of Indirect Costs | | | 7300-7399 | | | 18,058.00 | 45,554.00 |
| 9) | TOTAL EXPENSES | | | | | | 2,883,298.36 | 5,144,472.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES | | | | | | | (115,749.36) | 185,444.00 |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) | Interfund Transfers | | | | | | | |
| a) | Transfers In | | | 8900-8929 | | | | |
| b) | Transfers Out | | | 7600-7629 | | | | |
| 2) | Other Sources/Uses | | | | | | | |
| a) | Sources | | | 8930-8979 | | | | - |
| b) | Uses | | | 7630-7699 | | | | - |
| 3) | Contributions | | | 8980-8999 | | | - | - |
| 4) | TOTAL OTHER FINANCING SOURCES/USES | | | | | | - | - |
| E. NET INCREASE (DECREASE) IN NET POSITION | | | | | | | (115,749.36) | 185,444.00 |
| F. NET POSITION | | | | | | | | |
| 1) | Beginning Net Position | | | | | | | |
| a) | As of June 30,2015 - Unaudited | | | 9791 | | | 2,896,466.97 | 2,896,466.97 |

| | | | | | | |
|--|----|---|-------------|------|------------------------------------|--|
| | | Other Transfers of Apportionments | | | | |
| | | From Districts or Charter Schools | 8791 | 0000 | | |
| | | From County Offices | 8792 | 0000 | | |
| | | From JPAs | 8793 | 0000 | | |
| | | All Other Transfers in from All Others | 8799 | 0000 | | |
| | | TOTAL OTHER LOCAL REVENUE | | | 55,816.00 | 93,932.00 |
| | | TOTAL REVENUES | | | 2,767,549.00 | 5,329,916.00 |
| | | Expeses by Sub-object | | | | |
| | | | | | FY16 ACTUALS | |
| | | | SACS Object | FUNC | AS OF 1/31/16 (7MONTHS) | FY16 2ND INTERIM PROJECTION |
| | 1) | Certificated Salaries | | | | |
| | | Teachers' Salaries | 1100 | 1000 | 867,561.00 | 1,478,025.00 |
| | | Librarians | 1200 | 2420 | - | - |
| | | Guidance, Welfare, & Counseling Services | 1200 | 3110 | - | - |
| | | Pupil Support Salaries | 1200 | 3140 | - | - |
| | | Supervisors' and Administrators' Salaries | 1300 | 2700 | 201,879.00 | 410,097.00 |
| | | Other Certificated Salaries | 1900 | 2100 | - | - |
| | | TOTAL CERTIFICATED SALARIES | | | 1,069,440.00 | 1,888,122.00 |
| | 2) | Classified Salaries | | | | |
| | | Classified Instructional Salaries | 2100 | 1000 | - | - |
| | | Classified Supervisors' and Administrators' Salaries | 2300 | 2100 | - | - |
| | | Clerical, Technical and Office Salaries | 2400 | 2700 | 95,452.00 | 180,480.00 |
| | | Classified Transportation Salaries | 2200 | 3600 | - | - |
| | | Classified Food Services Salaries | 2200 | 3700 | - | - |
| | | Classified Maintenance & Operations | 2200 | 8100 | - | - |
| | | Other Classified | 2900 | 2100 | 98,385.00 | 175,085.00 |
| | | TOTAL CLASSIFIED SALARIES | | | 193,837.00 | 355,565.00 |
| | 3) | Employee Benefits | | | | |
| | | EE Ben - STRS - Certificated | | | 112,708.91 | 202,595.00 |
| | | EE Ben - STRS - Certificated - Instruction | 3101 | 1000 | 91,432.76 | 158,592.00 |
| | | EE Ben - STRS - Certificated - Instructional Library, Media, & Tech | 3101 | 2420 | - | - |
| | | EE Ben - STRS - Certificated - School Administration | 3101 | 2700 | 21,276.15 | 44,003.00 |
| | | EE Ben - STRS - Certificated - Guidance & Counseling Services | 3101 | 3110 | - | - |
| | | EE Ben - STRS - Certificated - Health Services | 3101 | 3140 | - | - |
| | | EE Ben - STRS - Certificated - Other General Admin | 3101 | 2100 | - | - |
| | | EE Ben - STRS - Classified | | | - | - |
| | | EE Ben - STRS - Classified - Instruction | 3102 | 1000 | - | - |
| | | EE Ben - STRS - Classified - Instructional Supv and Adm | 3102 | 2100 | - | - |
| | | EE Ben - STRS - Classified - School Administration | 3102 | 2700 | - | - |
| | | EE Ben - STRS - Classified - Pupil Transportation | 3102 | 3600 | - | - |
| | | EE Ben - STRS - Classified - Food Services | 3102 | 3700 | - | - |
| | | EE Ben - STRS - Classified - Plant Maintenance & Operation | 3102 | 8100 | - | - |
| | | EE Ben - STRS - Classified - Other General Admin | 3102 | 2100 | - | - |
| | | EE Ben - PERS - Certificated | | | - | - |
| | | EE Ben - PERS - Certificated - Instruction | 3201 | 1000 | - | - |
| | | EE Ben - PERS - Certificated - Instructional Library, Media, & Tec | 3201 | 2420 | - | - |
| | | EE Ben - PERS - Certificated - School Administration | 3201 | 2700 | - | - |
| | | EE Ben - PERS - Certificated - Guidance & Counseling Services | 3201 | 3110 | - | - |
| | | EE Ben - PERS - Certificated - Health Services | 3201 | 3140 | - | - |
| | | EE Ben - PERS - Certificated - Other General Admin | 3201 | 2100 | - | - |
| | | EE Ben - PERS - Classified | | | 18,879.03 | 32,619.00 |
| | | EE Ben - PERS - Classified - Instruction | 3202 | 1000 | - | - |
| | | EE Ben - PERS - Classified - Instructional Supv and Adm | 3202 | 2100 | - | - |
| | | EE Ben - PERS - Classified - School Administration | 3202 | 2700 | 9,296.68 | 16,557.00 |
| | | EE Ben - PERS - Classified - Pupil Transportation | 3202 | 3600 | - | - |
| | | EE Ben - PERS - Classified - Food Services | 3202 | 3700 | - | - |

| | | | | | | |
|--|--|--|------|------|------------|------------|
| | | EE Ben - PERS - Classified - Plant Maintenance & Operation | 3202 | 8100 | - | - |
| | | EE Ben - PERS - Classified - Other General Administration | 3202 | 2100 | 9,582.35 | 16,062.00 |
| | | | | | | |
| | | EE Ben - OASDI Reg - Certificated | | | - | - |
| | | EE Ben - OASDI Reg - Certificated - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - OASDI Reg - Certificated - Instructional Library, Media, & | 3301 | 2420 | - | - |
| | | EE Ben - OASDI Reg - Certificated - School Administration | 3301 | 2700 | - | - |
| | | EE Ben - OASDI Reg - Certificated - Guidance & Counseling Serv | 3301 | 3110 | - | - |
| | | EE Ben - OASDI Reg - Certificated - Health Services | 3301 | 3140 | - | - |
| | | EE Ben - OASDI Reg - Certificated - Other General Admin | 3301 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OASDI Reg - Classified | | | 31,528.97 | 54,681.00 |
| | | EE Ben - OASDI Reg - Classified - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - OASDI Reg - Classified - Instructional Supervision and A | 3302 | 2100 | - | - |
| | | EE Ben - OASDI Reg - Classified - School Administration | 3302 | 2700 | 15,525.95 | 27,755.00 |
| | | EE Ben - OASDI Reg - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | | EE Ben - OASDI Reg - Classified - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - OASDI Reg - Classified - Plant Maintenance & Operatio | 3302 | 8100 | - | - |
| | | EE Ben - OASDI Reg - Classified - Other General Administration | 3302 | 2100 | 16,003.02 | 26,926.00 |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Certificated | | | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Instructional Library, Me | 3301 | 2420 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - School Administration | 3301 | 2700 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Guidance & Counseling | 3301 | 3110 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Health Services | 3301 | 3140 | - | - |
| | | EE Ben - OASDI Medicare - Certificated - Other General Admin | 3301 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OASDI Medicare - Classified | | | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Instructional Supervision & | 3302 | 2100 | - | - |
| | | EE Ben - OASDI Medicare - Classified - School Administration | 3302 | 2700 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Pupil Transportation | 3302 | 3600 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Plant Maintenance & Ope | 3302 | 8100 | - | - |
| | | EE Ben - OASDI Medicare - Classified - Other General Administra | 3302 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Cert | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instruction | 3301 | 1000 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Instructional Library | 3301 | 2420 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - School Administrati | 3301 | 2700 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Guidance & Counse | 3301 | 3110 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Health Services | 3301 | 3140 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Cert - Other General Adm | 3301 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Retirement in Lieu of OASDI - Classified | | | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instruction | 3302 | 1000 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Instructional Supv | 3302 | 2100 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - School Administra | 3302 | 2700 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Pupil Transportati | 3302 | 3600 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Food Services | 3302 | 3700 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Plant Maintenance | 3302 | 8100 | - | - |
| | | EE Ben - Retirement in Lieu of OASDI - Class - Other General Adr | 3302 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Certificated | | | 160,706.90 | 246,708.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instruction | 3401 | 1000 | 130,370.13 | 193,123.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Instructional Library, M | 3401 | 2420 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - School Administration | 3401 | 2700 | 30,336.76 | 53,585.00 |
| | | EE Ben - Health & Welfare Benefits - Cert - Guidance & Counselin | 3401 | 3110 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Health Services | 3401 | 3140 | - | - |
| | | EE Ben - Health & Welfare Benefits - Cert - Other General Admin | 3401 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Health & Welfare Benefits - Classified | | | 29,128.27 | 46,459.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Instruction | 3402 | 1000 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Instructional Supv ar | 3402 | 2100 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - School Administratio | 3402 | 2700 | 14,343.76 | 23,582.00 |
| | | EE Ben - Health & Welfare Benefits - Class - Pupil Transportation | 3402 | 3600 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Food Services | 3402 | 3700 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Plant Maintenance & | 3402 | 8100 | - | - |
| | | EE Ben - Health & Welfare Benefits - Class - Other General Admin | 3402 | 2100 | 14,784.51 | 22,877.00 |

| | | | | | | |
|--|--|--|------|------|------------|------------|
| | | EE Ben - Unemployment Insurance - Certificated | | | 473.62 | 944.00 |
| | | EE Ben - Unemployment Insurance - Cert - Instruction | 3501 | 1000 | 384.21 | 739.00 |
| | | EE Ben - Unemployment Insurance - Cert - Instructional Library, M | 3501 | 2420 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - School Administration | 3501 | 2700 | 89.40 | 205.00 |
| | | EE Ben - Unemployment Insurance - Cert - Guidance & Counselin | 3501 | 3110 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Health Services | 3501 | 3140 | - | - |
| | | EE Ben - Unemployment Insurance - Cert - Other General Admin | 3501 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Unemployment Insurance - Classified | | | 85.84 | 178.00 |
| | | EE Ben - Unemployment Insurance - Class - Instruction | 3502 | 1000 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Instructional Supv an | 3502 | 2100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - School Administrati | 3502 | 2700 | 42.27 | 90.00 |
| | | EE Ben - Unemployment Insurance - Class - Pupil Transportation | 3502 | 3600 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Food Services | 3502 | 3700 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Plant Maintenance & | 3502 | 8100 | - | - |
| | | EE Ben - Unemployment Insurance - Class - Other General Admin | 3502 | 2100 | 43.57 | 88.00 |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Certificated | | | 9,093.60 | 18,079.00 |
| | | EE Ben - Workers' Compensation - Cert - Instruction | 3601 | 1000 | 7,377.00 | 14,152.00 |
| | | EE Ben - Workers' Compensation - Cert - Instructional Library, Me | 3601 | 2420 | - | - |
| | | EE Ben - Workers' Compensation - Cert - School Administration | 3601 | 2700 | 1,716.60 | 3,927.00 |
| | | EE Ben - Workers' Compensation - Cert - Guidance & Counseling | 3601 | 3110 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Health Services | 3601 | 3140 | - | - |
| | | EE Ben - Workers' Compensation - Cert - Other General Admin | 3601 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Workers' Compensation - Classified | | | 1,648.22 | 3,404.00 |
| | | EE Ben - Workers' Compensation - Class - Instruction | 3602 | 1000 | - | - |
| | | EE Ben - Workers' Compensation - Class - Instructional Supervisi | 3602 | 2100 | - | - |
| | | EE Ben - Workers' Compensation - Class - School Administration | 3602 | 2700 | 811.64 | 1,728.00 |
| | | EE Ben - Workers' Compensation - Class - Pupil Transportation | 3602 | 3600 | - | - |
| | | EE Ben - Workers' Compensation - Class - Food Services | 3602 | 3700 | - | - |
| | | EE Ben - Workers' Compensation - Class - Plant Maintenance & C | 3602 | 8100 | - | - |
| | | EE Ben - Workers' Compensation - Class - Other General Adminis | 3602 | 2100 | 836.58 | 1,676.00 |
| | | | | | | |
| | | EE Ben - OPEB, Allocated | | | - | - |
| | | EE Ben - OPEB, Allocated - Instruction | 3701 | 1000 | - | - |
| | | EE Ben - OPEB, Allocated - School Administration | 3701 | 2700 | - | - |
| | | EE Ben - OPEB, Allocated - Pupil Transportation | 3701 | 3600 | - | - |
| | | EE Ben - OPEB, Allocated - Food Services | 3701 | 3700 | - | - |
| | | EE Ben - OPEB, Allocated - Plant Maintenance & Operation | 3701 | 8100 | - | - |
| | | EE Ben - OPEB, Allocated - Other General Administration | 3701 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - OPEB, Active Employees | | | - | - |
| | | EE Ben - OPEB, Active Emp - Instruction | 3702 | 1000 | - | - |
| | | EE Ben - OPEB, Active Emp - Instructional Supervision and Adm | 3702 | 2100 | - | - |
| | | EE Ben - OPEB, Active Emp - School Administration | 3702 | 2700 | - | - |
| | | EE Ben - OPEB, Active Emp - Pupil Transportation | 3702 | 3600 | - | - |
| | | EE Ben - OPEB, Active Emp - Food Services | 3702 | 3700 | - | - |
| | | EE Ben - OPEB, Active Emp - Plant Maintenance & Operation | 3702 | 8100 | - | - |
| | | EE Ben - OPEB, Active Emp - Other General Administration | 3702 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Certificated | | | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instruction | 3901 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Instructional Library, Media, | 3901 | 2420 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - School Administration | 3901 | 2700 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Guidance & Counseling Sen | 3901 | 3110 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Health Services | 3901 | 3140 | - | - |
| | | EE Ben - Other Emp Benefits - Cert - Other General Administrati | 3901 | 2100 | - | - |
| | | | | | | |
| | | EE Ben - Other Employment Benefits - Classified | | | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instruction | 3902 | 1000 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Instructional Supervision ar | 3902 | 2100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - School Administration | 3902 | 2700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Pupil Transportation | 3902 | 3600 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Food Services | 3902 | 3700 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Plant Maintenance & Oper | 3902 | 8100 | - | - |
| | | EE Ben - Other Emp Benefits - Class - Other General Administrati | 3902 | 2100 | - | - |
| | | | | | | |
| | | TOTAL EMPLOYEE BENEFITS | | | 364,253.36 | 605,667.00 |

| | | | | | | |
|--|----|--|-----------|------|--------------|--------------|
| | 4) | Books & Supplies | | | | |
| | | Approved Textbooks and Core Curricula Materials | 4100 | 1000 | 137,256.00 | 150,000.00 |
| | | Books and Other Reference Materials | 4200 | 1000 | 1,410.00 | 25,000.00 |
| | | Materials and Supplies | 4300 | 1000 | 45,644.00 | 95,278.00 |
| | | Noncapitalized Equipment | 4400 | 1000 | 5,183.00 | 11,709.00 |
| | | Other Supplies | 4300 | 2700 | | - |
| | | Pupil Transportation | 4300 | 3600 | | - |
| | | Food Service Supplies | 4700 | 3700 | 56,643.00 | 202,370.00 |
| | | TOTAL BOOKS AND SUPPLIES | | | 246,136.00 | 484,357.00 |
| | 5) | Services and Other Operating Expenses | | | | |
| | | Personal Services | 5800 | 2700 | | - |
| | | Travel and Conference | 5200 | 2700 | 6,358.00 | 30,800.00 |
| | | Due and Memberships | 5300 | 7200 | 2,450.00 | 7,200.00 |
| | | Insurance | 5400 | 7200 | 12,321.00 | 24,642.00 |
| | | Operation and Housekeeping Services | 5500 | 8100 | 102,650.00 | 224,000.00 |
| | | Rentals/Leases/Repairs&Noncapitalized Improvements | 5600 | 8100 | 37,836.00 | 60,668.00 |
| | | Transfers of Direct Cost | 5800 | 8100 | | - |
| | | Transfer of Direct Costs - Interfund | 5800 | 8100 | | - |
| | | Professional Consulting Services& Operating Exp | 5800 | 8100 | 825,372.00 | 1,365,257.00 |
| | | Communications | 5900 | 8100 | 4,587.00 | 12,484.00 |
| | | TOTAL SERVICES AND OTHER OPERATING EXPENSES | | | 991,574.00 | 1,725,051.00 |
| | 6) | Depreciation | | | | |
| | | Depreciation Expense | 6900 | 8100 | - | 40,156.00 |
| | | TOTAL DEPRECIATION | | | - | 40,156.00 |
| | 7) | Other Outgo (excluding Transfers of Indirect Costs) | | | | |
| | | Tuition | | | | |
| | | Tuition for Intruction Under Interdistrict Attendance Agreements | 7110 | | | - |
| | | Tuition, Excess Costs, and/or Deficit Payments | | | | - |
| | | Payments to Districts or Charter School | 7141 | | - | - |
| | | Payments to County Offices | 7142 | | | - |
| | | Payments to JPAs | 7143 | | | - |
| | | Other Transfers Out | | | | |
| | | All Other Transfers | 7281-7283 | | - | - |
| | | All Other Transfers Out to All Others | 7299 | | - | - |
| | | Debt Service | | | | |
| | | Debt Service-Interest | 7438 | 9100 | - | - |
| | | TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | - | - |
| | | OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | | |
| | | Transfers of Indirect Cost | 7310 | | - | - |
| | | Transfers of Indirect Cost-Interfund | 7350 | | - | - |
| | | TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS | | | - | - |
| | 8) | Direct Support/Indirect Costs/All Other Financing Uses | | | | |
| | | Indirect Cost (total charter school supervisorial oversight fees only | 5800 | 8100 | 18,058.00 | 45,554.00 |
| | | All Other Financing Uses | 7699 | 9100 | - | - |
| | | TOTAL EXPENSES | | | 2,883,298.36 | 5,144,472.00 |